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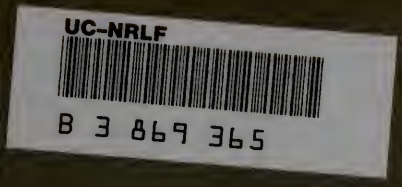

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UNIV. OF CALIFORNIA

GUIDE

FOR

Making Departmental Budgets

AND

Interpreting the Scope of Appropriation Items

1917

LIBRARY OF THE UNIVERSITY OF CALIFORNIA

OHIO

UNIV. OF
CALIFORNIA

Ohio. Budget
UNIV. OF CALIFORNIA

BUDGET CODE AND EXPLANATIONS

E. M. Fullington, *Budget Commissioner*
W. T. Donaldson, *Assistant Commissioner*
N. B Akin, *Secretary*

September First, Nineteen Sixteen

Columbus, Ohio:
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UNIV. OF CALIFORNIA

NOTICE.

Fill in blank spaces with ink.

Add columns correctly.

Leave a line blank after each classification.

Don't crowd the sheets—ask for more blanks if needed.

Classify requests correctly—if in doubt consult the Guide or inquire.

Two sets of blanks are sent herewith—return one filled out.

Don't use rubber stamp methods—give each item some thought.

Ask for what you need and no more.

Wherever requests for items are appreciably greater than amount spent last year explain the increase.

Don't ask for money under classifications where you don't need it.

Don't expect to get something you don't ask for.

Don't *guess* the amount you will need and say you will turn back what you don't use; that method harks back to the stone age in public finance.

Itemize your requests; it is not easy for the budget commissioner or finance committee to reduce requests which are based on actual costs of definitely stated amounts. On the other hand if totals look too big there is a temptation to assume that a round figure request with no supporting detail like D-11..... $4,000 is but a rough estimate or perhaps lightly considered guess and that $2,500 will suffice.

Make your estimates after careful consideration *and make them final.*

Don't come before the committee with supplementary requests totally different from the original. This suggests to the finance committee either that you were careless in one of your most important duties—that of doing your part toward securing necessary funds—or that you were ignorant of the needs of your own department. Supplementary requests too, are apt to raise the question as to whether your latest revision is final and dependable.

Total requests for each subclassification and add these totals to get standard account totals as follows:

	Request	*Subtotals*
E — Equipment —		
E. 1. Office —		
2 Typewriters	$166 06	
3 Desks	150 00	
Chair	12 00	
5 Rugs	148 00	
Subtotal E. 1		$476 06

531632

E. 6. General Plant—		
Wagon for general use	$125 00	
Harness	60 00	
Miscellaneous	340 00	
Subtotal E. 6		$525 00
Total E		$1,001 06

UNIV. OF CALIFORNIA

BUDGET CODE.

Operation and Maintenance.

- Personal Service —
  - A. Salaries
  - B. Wages
  - C. Unclassified
- Other Ordinary Expenses —
  - D. Supplies —
    1. Food
    2. Forage
    3. Fuel
    4. Water
    5. Light, Heat and Power
    6. Wearing Apparel
    7. Office
    8. Medical
    9. Cleaning
    10. Educational
    11. Agricultural
    12. General Plant
  - E. Equipment —
    1. Office
    2. Household
    3. Agricultural
    4. Livestock
    5. Surgical
    6. Educational
    7. Automobiles
    8. General Plant
  - F. Materials —
    1. Constructive
    2. Upkeep and Repair
  - G. Miscellaneous Service —
    1. Repairs
    2. Telegraph and Telephone
    3. Express, Freight and Drayage
    4. Traveling Expenses
    5. Rent
    6. Insurance
    7. General Plant

H. Contributions —
1. Awards of Merit
2. Social Aid
3. Payments Due Subdivisions

Capital Outlay —
J. Lands, Buildings and Fixtures —
1. Purchase of Land
2. Buildings
3. Non-structural Improvements
4. Major Equipment and Appurtenances
5. Miscellaneous Capital Equipment
K. Rotary Funds

THE SCHEME.

Expenditures are made for two main purposes:

1. Operation and Maintenance
2. Capital Outlay

For reasons of expediency Operation and Maintenance is divided into two general groups:

1. Personal Service
2. Other Ordinary Expenses

Personal Service is subdivided into

1. Salaries
2. Wages
3. Unclassified

Other Ordinary Expenses is subdivided into

1. Supplies
2. Equipment
3. Materials
4. Miscellaneous Service
5. Contributions
6. Contingencies

Capital Outlay is divided into

1. Lands, Buildings and Fixtures
2. Rotary Funds

Lands, Buildings and Fixtures is subdivided into

1. Purchase of Land
2. Buildings
3. Non-structural Improvements
4. Major Equipment and Appurtenances
5. Miscellaneous Capital Equipment

The scope of the subclassifications is indicated by the following suggestions and examples:

Definitions.

A. Salaries —

Include under this head all permanent positions.

B. Wages —

Include under this head temporary positions (those for a fraction of a year only) and all labor paid on day or hour basis. Do not include permanent positions like janitors, messengers, firemen, etc.

C. Unclassified —

Include under this head estimates for lump sum personal service payments the general character of which is illustrated by the following partial list:

Lecturers' fees
Doctor or veterinary bills
Legal fees
Analysis fees
Witness fees
Referee fees
Payments for piece work
Payments for services of orchestras, bands, etc.

Include under this head also, estimates for work, the major part of which is for personal service, or which is of such a nature that it is not easy to separate the personal service from the cost of other ordinary expenditures, the general character of which is indicated by the following partial list:

Supplementary institute work.
Cost of prosecutions including mileage and maintenance of witnesses.
Conviction, prosecution and transportation of convicts.

Include under this head also, new work authorized by the current (1917) session of the General Assembly which lack of time or experience renders it difficult to classify, the major part of which however, will probably be personal service. The general character of this work is indicated by the following examples from the 1915-16 appropriation bill.

Prevention of blindness among infants as per H. B. No. 480.
Women's employment work, Cleveland.

Include also requests for extra personal service for work the extent of which cannot be estimated because it will depend on conditions beyond the department's control, like

Physical Valuation of Public Utilities.

D. Supplies —

This subclassification is intended to cover articles and substances which are destroyed or materially impaired if used once or for a very short time. The best examples are to be found in substances utterly destroyed in being used once, like coal, water, beef, lubricants, fertilizers and ink; certain tools of small cost have practically no appraisal value after having been used and are therefore classified as supplies, like pencils, scythe stones, typewriter ribbons and, by slight gradations this class shades off into more permanent equipment. In practice there is

little difficulty in differentiating between supplies, equipment and materials and classifying them properly if correct conceptions of the terms are grasped. Remember classifications frequently depend upon proposed uses. Depending upon the use to which a given substance is to be put it may be either a supply, equipment or material. To illustrate: a bar of steel might be used to test the tensile strength of a machine in which case it would be a supply; if used to make a shaft it would be material; if used as an instrument to tighten barbed wire fence it would be equipment.

The partial lists printed herewith will in most cases indicate the classification to which an article or a substance *usually* belongs. Bear in mind however that the *proposed use* is the controlling factor in classification and therefore that the same article or substance may be classified in several different ways. If doubt exists in any case a ruling can be had from the budget commission.

Never include freight and express charges as a part of the cost of supplies, material or equipment—classify them under G-3.

1. Food —

   Self explanatory. Does not include medicines. Does not include food for animals. Includes cattle to be slaughtered for food.

2. Forage —

   Bird seed
   Bran
   Chicken feed
   Charcoal for poultry
   Condition powders
   Corn
   Cuttle fish
   Ensilage
   Fodder
   Food for specimens
   Grain
   Gluten
   Hay
   Medicine for animals
   Mill feed
   Oats
   Oyster shells
   Salt for stock
   Serum for hogs
   Straw
   Veterinary Supplies
   Wheat

D. 3. Fuel —

Alcohol when used as fuel
Charcoal
Coal
Gas
Gasoline for motors, automobiles and engines
Oil when used as fuel
Wood

D. 4. Light, heat and power —

Self-explanatory.

D. 5. Water —

Include all water purchased except that used in the office for drinking purposes which should be classified under D. 7.

D. 6. Wearing Apparel —

Aprons
Badges
Bibs
Bonnets
Boots
Buttons (Collar)
Canvas suits
Caps
Coats
Collars
Corsets
Handkerchiefs
Mittens
Pajamas

D. 7. Office —

Blank books
Blank forms
Carbon paper
Clips
Envelopes
Ice for office
Ink
Mucilage
Pads, desk
Pens
Periodicals and papers
Paste, library

Postage
Stationery
Typewriter ribbons
Water, drinking for office

D. 8. Medical —

Include surgical and optical
Alcohol
Bandages, muslin
Beans, vanilla
Bottles, medicine
Capsules
Chemicals. See D. 10
Corks, assorted
Cotton, absorbent
Cots, finger
Drugs
Flasks
Gauze, absorbent and iodoform
Journals, medical
Liquors
Medicines
Nipples, rubber, paper, filter
Plasters, all kinds
Sponges, surgical
Tissue, gutta percha
Vaccination points and shields

D. 9. Cleaning —

Acids for laundry
Beeswax
Bleach
Bluing
Borax
Cleansers, all kinds
Disinfectants
Ink, indelible for laundry
Insecticide
Lime for disinfecting
Lye
Pins, laundry
Polish, furniture, shoe, harness, metal, etc.
Soap, harness, laundry, toilet
Sponges, stable
Starch

D. 10. Educational.

Include recreational and religious
Acids for laboratory
Cards, playing
Chemicals
Christmas greens and trees
Crayon
Diplomas
Laboratory supplies
Paper, examination, kindergarten, etc.
Music, sheet
Periodicals
Tablets, school
Pencils, pens, penholders, etc.
Reagents
Recreational and religious supplies

D. 11. Agricultural —

Include horticultural
Axle grease
Bee foundations
Berry shrubs
Bulbs
Dairy supplies
Fertilizers
Grape vines
Horticultural supplies
Lime for fertilizer
Lubricants for agricultural machinery
Packing supplies
Plants
Paris green
Salt for killing weeds
Seeds
Spraying fluids
Trees
Twine, binder
Wire for baling

D. 12. General Plant —

Include supplies not readily classified elsewhere
Axle grease
Bags, paper
Belt dressing
Candles

Cans, fruit and vegetable
Carbons
Carbon brushes
Cartridges
Chalk, carpenter
Chamois skins
Cord, carpenter and window sash
Dust absorbents for sweeping
Eggs for hatching (usually D. 11)
Emery cloth
Emery paper
Excelsior for water heaters
Fly paper
Fuses
Graphite
Hog rings
Horse shoes
Ice, for refrigerating purposes
Incandescent bulbs
Landscape supplies
Leaders for films
Lime for water softener
Mantles, gas
Matches
Menthol
Mothballs
Needles
Oakum
Oils, lubricating, etc.
Packing
Paper, sand, tissue, toilet and wrapping
Paper sacks
Paraffine
Paste, wall
Pins, blanket, brass, etc.
Pipes, tobacco
Plates, paper
Photographic supplies
Poison, rat
Resin
Rope
Rubbers, can
Sealing wax
Soda ash for boilers
Tacks, carpet

D 12. General Plant — Concluded

Tobacco, chewing and smoking
Tooth picks
Twine, wrapping
Waste
Wicking
Wire fuse

E. Equipment —

Include under this head livestock, and articles which are not sensibly impaired by being used once. Do not include equipment for new offices or buildings or other new equipment not intended to replace some worn out or obselete. Ask for such under J-5.

E. 1. Office —

Adding machines
Bags, mail and money
Baskets, letter
Binders, loose leaf
Card index cabinets
Carpets, office
City directory
File cases
Fixtures, office
Furniture, office
Letter presses
Letter press stands
Mimeographs
Rulers
Safes
Scales, office
Seals, notarial and official
Stamps, rubber
Typewriters

E. 2. Household —

Include all ordinary house and institution furnishings.

Bags, laundry
Baskets
Basins
Beaters, carpet and egg
Beds
Bedding
Bellows, fire
Bells, dinner

Benches, seating
Bins, food
Boards, bread, meat and ironing, etc.
Bolster and cases
Boilers, cooking and wash
Bookcases except for schools and offices
Boxes, food, knife, linen, etc.
Bowls, china, wash, etc.
Brackets
Bric-a-brac
Brooms, household
Brushes, clothes, hair, scrub, shoe, tooth and wall
Buckets
Burners
Cabinets, wall
Cans, food, garbage and sprinkling
Can openers
Carpets
Carpet paper
Carpet sweepers
Cars, food
Cases, chemical
Centerpieces
Chairs
Chests
Clocks
Clothes hangers
Coolers, water
Cooking utensils
Coffee grinders
Commodes
Cord, picture
Corers
Cork screws
Corn poppers
Cots
Covers, chair, dresser, stand, etc.
Cradles
Crocks
Cruets
Cupboards
Curtains
Curtain stretchers
Curtain poles and rods
Cushions

E. 2. Household — Continued

Cuspidors
Cuspidor mats
Cutlery
Dishwashers
Doilies
Door mats
Dough mixers
Desks, writing
Draperies
Dressers
Dust pans
Earthenware jugs
Fans, palmleaf
Fixtures, household and institutional
Glassware
Globes, lantern and lamp
Graniteware
Graters
Grinders
Hall mats
Hampers
Hot plates
Ice boxes
Ice crushers
Ice cream freezers
Irons
Jardiniers
Jars, fruit, etc.
Lamps, electric and oil
Machines, slicing
Mashers, potato
Matting
Mattress covers
Mattresses
Measures, milk, etc.
Meat tables
Mirrors
Molds, bread, cake, etc.
Mops
Napkins
Oilcloth
Ovens
Paddles, meat
Pans, baking and dish

Pictures
Pillows
Pillow cases
Poles, curtain
Racks, bread, clothes, etc.
Ranges
Refrigerators
Roasters
Scissors (except barbers and surgical)
Screens
Shelves, book and hanging
Sieves (except plasterers, etc.)
Slop jars
Soap dishes
Steam tables
Steamers
Tables
Tidies
Troughs, bakers
Tubs
Umbrella holders
Urns
Vases, except lawn
Wardrobes
Washboards
Watercoolers
Wringers
Window shades

E. 3. Agricultural —

All ordinary agricultural implements. Do not confuse with Agricultural Supplies D-11.

Barrels, pork, cider, etc.
Bags, grain.
Boxes, berry
Butchering utensils
Chains
Crates, potato, egg, etc.
Cutters
Cultivators
Crowbars
Diggers, potato
Drills, grain
Forks, hay
Harnesses

E. 3. Agricultural — Concluded

Harrows
Hoes
Hooks, pruning, hog, etc.
Huskers
Incubators
Jacks, lifting
Manure spreaders
Mauls, post
Milk cans
Mowers
Mills, fanning
Pitchforks
Plows
Presses, hay, cider, etc.
Pulleys
Rakes, hay, garden, etc.
Rope, hay
Rollers
Saws, crosscut, etc.
Seeders
Shellers, corn
Shoes, lock
Shears, sheep
Shovels, grain, stable, etc.
Sleds
Spades
Stretchers, wire
Tedders
Track, hay
Wagons
Wagon boxes
Weeders

E 4. Livestock —

Bees
Cattle
Hogs
Horses
Mules
Partridges, Pheasants, etc.
Poultry and Game, live (D. 1 when purchased for food)
Sheep
Zoological specimens

E 5. Surgical —

Include medical, dental, veterinary and optical instruments.

Applicators
Atomizers
Atomizer bulbs
Bags, ice
Baskets, test tube (except educational institutions)
Baths, eye
Bed pans
Beakers, graduated
Blankets, electric
Bottles, drop, glass stoppered, hot water, nursing, etc.
Boxes and bedding
Burettes, graduating
Burners, Bunsen (except educational institutions)
Brushes, bottle and camels hair
Buttons, Murphy
Cabinets, medicine
Pans, douche and enema
Caps, ice
Cars, operating
Cases, hypo, medicine, slide and surgical
Catheters
Chairs, invalid
Chisels, bone
Clamps, artery
Cups, invalid
Depressors
Dilators
Droppers, medicine
Forceps
Fumigators
Gloves, rubber
Instruments, dental, hospital, optical and veterinary
Lactometer
Mallets, post mortem
Microscopes
Mortar and pestle
Needles, puncture and surgical
Nozzles, syringe
Probang
Pump, stomach
Snares, tonsils

E. 5. Surgical — Concluded

Spectacles
Speculae
Spray, medical
Stretchers, hospital and rubber
Surgical cases
Tables, examination, invalid, instrument, laboratory, massage and operating
Thermometers, medical
Tourniquet
Trees, surgical
Tubes, medical
Tubing, capillary pipettes, glass and rubber
Urinals, portable
Urinometers
Veterinary instruments and apparatus

E 6. Educational —

Include also recreational and religious equipment. Do not include new books *to enlarge libraries.* Ask for them under J-5. Include books for departments and institutions *and those which are needed to take the place of worn-out or obsolete books in library.*

Apparatus for school laboratory
Baseballs and bats
Billiard balls, tables and cues
Bibles
Books, library, school, music, etc.
Blackboards
Charts, Chart holders
Croquet sets
Gymnasium apparatus
Hammocks
Indexes, Poole's, etc.
Kindergarten apparatus
Laboratory fixtures
Manikins, physiological
Maps
Masks, baseball, etc.
Musical instruments
Phonograph records
Piano stools
Pins, bowling
Protectors, catchers

Racks, cue and pool ball
Sabres
School apparatus
School furnishings and fixtures
Screens, moving picture
Shoes, baseball
Stands, music
Swords
Tables, billiard and pool
Teachers' desk, chairs, etc.
Tennis nets, racquets and balls
Uniforms, baseball, football and basket-ball
Waste baskets

E 7. Automobiles —

Automobiles
Auto trucks
Motorcycles

E 8. General Plant —

Include all equipment not otherwise classified.

Anvils
Aprons, mangle
Auger, posts and bits
Axes
Barrels
Baskets, bushel, laundry, hanging, storeroom and waste
Bath tubs
Batteries, dry cell
Beef trees
Bellows
Bells, sleigh
Belts, machinery
Benches, cutting ,workmen's, lawn, etc.
Bender tire
Benders
Blankets, horse
Boards, print
Boots, horse
Boxes, miter
Boxes, shoeing
Bowls, closet
Bowls, wash
Braces
Bridles

E. 8. Generl Plant — Continued

Brooms, stable
Brushes, carbon, counter, curry, paint and glue
Burners, gas
Caddies, tin
Calipers
Canopies
Cans, fumigating, oil and turpentine
Cases, show
Chains, arc
Chairs, barbers
Chalk line
Chest, tool
Chisels
Clamps, furniture
Cleavers
Clippers
Collars, horse
Combs, curry
Compasses
Crowbar
Cups, grease
Cutter, glass, diamond, etc.
Cutting boxes
Dampers, regulating
Dies and taps
Dividers
Drills, except grain
Electric batteries
Extinguishers, fire
Extractors
Fans, electric
Feeders, machine
Files
Filters
Fire-arms, all kinds
Flags
Forks, stable
Frames, hack saw, printing and quilting
Funnels, plumbers
Gauges
Generators
Glands
Grindstones
Halters

Hammers
Handles, hatchet, saw, socket, etc.
Handcuffs
Hangers, shaft
Harness
Hatchets
Heaters, water
Hitching, blocks and straps
Hooks and rollers
Hooks, belt, scaffold, etc.
Horse, saddlers
Hose racks, reels, etc.
Ice making machinery
Irons, soldering
Jacks
Kettles, glue
Keys
Knives, butchering, draw, etc.
Knobs, door
Ladders
Lamps for lighting grounds
Lamp reflectors
Lathe
Laundry nets
Levels
Locks
Lockers
Looms
Machinery, industrial and laundry
Mallets
Mangle covers
Martingales
Mattocks
Measures, tape
Moulds, industrial
Mouse traps
Mud boats
Nail pullers
Nets, horse
Nippers
Nozzles, hose
Oil cans
Pads, harness
Photographic instruments
Picks

E. 8. Generl Plant — Continued

Pickers, hair
Pins, check and turn
Pincers
Planes, hack
Plyers
Plugs and cords, telephone
Pruners
Pulleys
Punchers
Racks, bolt, fire hose, steam, etc.
Radiators.
Rain covers, horse
Rasps
Reels, hose
Range, lead
Revolvers
Ringer coils
Rivet sets
Robes, carriage
Rollers, hand and horse
Rope
Rostrums
Saddles
Saddle covers
Sash, hot bed
Saws, except medical, surgical and agricultural
Scaffolds
Scales
Scrapers, bench, block and grading
Screens, sand, gravel and windmill
Screwdrivers
Scythes
Sewing machines
Shoe-blacking stands
Shovels
Showers, bath
Sickles
Slater's stake
Slaughtering windlass
Slugshot
Snaps, harness
Snips, tinners
Soldering irons and coppers

Spades
Splitters, beef
Squares
Stakes
Stands, blacksmiths
Starchers, shirt bosom
Stepladders
Stocks and dies
Storm sheets
Syphons
Swages
Swings
Tables, morgue
Tanks, hot water, oil, gas and photographic
Tap borer
Tarpaulin
Tents
Testers, egg
Thermometers
Tongs, ice and pipe
Tools
Tool chests
Traces
Tracing wheels
Trestles
Trowels
Trucks, hand
Tumblers, clothes
Vises
Wedges
Wheelbarrows
Whips

F Materials —

Materials are substances and articles, raw or partially manufactured, used in manufacture or repair work. Include parts of machinery or other equipment which combined with other parts make up the equipment unit. Ask for materials under F 1 for new work which does not involve a permanent capital improvement like warp, batting, thread, etc., for making clothes. Ask for materials under F 2 for upkeep and repair work. *Do not ask for materials, for new buildings, revetment walls, bridges, new roads, etc.,* under materials, include them in your requests under J.

F 1. Constructive, or F 2. Upkeep and Repair —

Alcohol
Asbestos
Asbestos paper
Asphaltum
Babbitt metal
Balls, fuller, float and syphon
Bars, grate
Basin cocks and stops
Belt lacing
Bands, lead
Benzine
Bibs, compression, hose, link and self-closing
Block, fuse, rosette and wood
Boiler tubes
Bolts
Boxes, outlet
Brads
Brass, sheet
Brick
Bronze, gold and aluminum
Boom corn
Broom sticks
Broom twine and wire
Burlap
Butts
Buttons
Bushing
Cane
Canvas
Casters, all kinds
Castings
Cement
Clay, fire
Cleats
Chrome
Coils
Copper
Corset steels
Elbows
Ells
Faucets
Fencing, iron and wire
Flanges
Frames, door and window

Gaskets
Gimp
Glass, window
Gravel
Hair
Handles
Hasps
Hinges
Hooks and eyes
Hooks, brass, ceiling, robe and screw
Ink, printers
Insulators, glass
Iron-bar, galvanized, Russia
Kalsomine
Keys, blank
Latches
Lath
Lead, calking, red, sheet and white
Leather
Lifts
Lime, except agricultural and disinfecting
Lugs, copper
Lumber
Moss, decorating and upholstering
Nails
Netting, mosquito
Nipples, metal
Nuts
Oils for paints
Oils for roads
Paper, building and roofing
Paper to be printed
Paint
Pins
Pipe
Pipe covering
Pipe fittings
Plaster
Plaster of Paris
Plates, tin and ceiling
Plush, upholstering
Pumice stone
Push buttons
Putty
Rags, carpet

F 1. Constructive, or F 2. Upkeep and Repair — Concluded

Rims, chamber and wheel
Rings, flush and shade
Rivets
Rubber tires, chair and food conveyors
Sand
Seats for chairs and benches
Screws
Screw eyes
Shingles
Solder
Solder fluid, paste, wiping and wire
Spindles, porch
Springs, closet, door, unholstering, wagon
Spokes
Stone
Structural iron and steel
Tacks
Tees
Thread
Tile
Tool steel
Tow tuft
Turpentine
Twine, mattress, spring, tufting
Unions
Valves
Varnish
Warp, carpet
Washers, iron and rubber
Weather stripping
Weights, window
Whiting
Wire
Wire cloth
Wood fibre
Zinc

G. Miscellaneous Service —

This is intended as a broad classification to include besides contract service estimates for rent, insurance and activities which can be foreseen but the exact nature of the cost of which cannot be foretold.

G 1. Repairs —

Include here only requests for repairs to be let by contract when such repairs are needed to keep the plant up to normal condition. If repairs are in the nature of reconstruction which will leave the plant in better condition than ever before make the request under J 2. If repairs are to be made by the department ask for the money under B Wages and for materials under F 2 Upkeep and Repairs.

G 2. Telegraph and Telephone —

Include telephone rental and toll charges except toll charges paid by individuals while on trips. Ask for them under G 4.

G 3. Express, Freight and Drayage —

Self-explanatory.

G 4. Traveling Expenses —

Include such expenses as railroad, traction, street car, boat, bus and taxi fares, hotel and restaurant bills, postage, telegraph, telephone and express charges while traveling on state business.

G 5. Rent —

Besides rent of buildings and space include rent of machines and postoffice boxes. Do not include telephone rental (See G 2.)

G 6. Insurance —

Besides insurance on buildings include premium on bonds.

G. 7. General Plant —

Include under this head expenditures for service not elsewhere readily classified. When expenditures for service involves expenditures for supplies, equipment, etc., this may be included. Do not expect to pay salaries or wages from this item except in cases where funds are appropriated for work of a peculiar character which it is desired to consider as a unit. The general character of such service as should be requested under this head is indicated by the following examples:

Burial expenses
Cleaning carpets, buildings, etc.
Hire of horses
Laundry work when done outside institution except towels for offices (See D 7)

G. 7. General Plant — Concluded

Moving mine rescue car
Photographs
Piano tuning
Printing
Rewards for capture
Shoeing horses
Shows and entertainments except lecturers' fees, payments for orchestras, bands, etc. (See C)
Western Union time service

Also include under this head the expenditures for activities distinctive in their nature which it is desired to keep separate from the general departmental expenditures the major part of which is not for personal service like

Junior contest work
Inter-county highway work
Main market highway work
Lake Erie fish propagation

Also include under this head requests for new activities authorized by the current (1917) session of the General Assembly when lack of time or comparative expenditure data makes it inexpedient to classify the contemplated expenditure, the major part of which will probably not be for personal service, like

Industrial safety and welfare work
Experiments in eradicating hog cholera

H. Contributions —

Include under this head all contributions and donations of whatever nature.

H 1. Awards of Merit —

Include prizes, scholarships where no work is involved, payments for medals, salaries of persons on sick leave and of professors emeriti if no service is rendered at present, trips given as prizes, etc.

H 2. Social Aid —

Include here payments to make good losses incurred in blind employment, initial funds for discharged inmates of institutions, payments to readers for blind students, etc.

H 3. Payments Due Sub-divisions —

Include here state aid to common schools, state aid to weak school districts, state aid to schools for blind, deaf and crippled children, state payments to subdivisions for paving, etc., contiguous to state property.

I. Contingencies —

This classification should include only unforeseeable expenses. Contingencies may involve Personal Service or Capital Outlay but are most likely to fall within Other Ordinary Expenses and for that reason they are regarded as belonging to that group. Very few departments have need under our transfer system of contingencies and very few will be recommended. Funds having been appropriated under this head however, should be available for any legitimate expenditure including Personal Service.

Capital Outlay —

J. Lands, Buildings and Fixtures —

Under this head include requests for increasing the permanent assets of the state only.

J 1. Purchase of Land —

Self-explanatory.

J 2. Buildings —

Include under this head all new buildings, additions, and all contemplated remodeling of buildings which will leave them in better condition than ever before. Do not include repairs to keep plant up to normal condition. Ask for such improvements under G 1.

J 3. Non-structural Improvements —

Include under this head requests for appropriations for purposes the general character of which is indicated by the following partial list:

Aqueducts and canals
Bridges
Cisterns
Culverts
Dams
Ditches
Drainage
Dredging
Flumes
Fencing
Grading
Lawns
Landscaping
Levees
Repairing culverts
Revetment walls

J 3. Non-structural Improvements — Concluded

Roads
Shrubbery
Sidewalks
Sluices
Tunnels
Wasteways
Walls
Wells

J 4. Major Apparatus and Appurtenances —

Include under this head requests for appropriations for purposes the general character of which is indicated by the following partial lists. Do not ask for equipment which costs but little or which takes the place of worn-out equipment which was originally as good as that now requested. Ask for such under E 8.

Bake ovens
Boilers
Cables
Coal handling equipment
Cold storage plants
Dredges
Dry dock gates
Elevators
Engines
Farrowing houses
Fire escapes
Frost jackets
Generators
Heating systems
Motors
Motor boats
Piping
Pumps
Septic tanks
Sewage disposal plants
Smokestacks
Shaker grates
Stokers
Telephone systems
Transformers
Vacuum pumps
Water softening plants

J 5. Miscellaneous Capital Equipment —

Include all equipment for new buildings and offices. Include also books for enlarging library and new equipment which represents a capital outlay. Do not include equipment to replace that which was originally satisfactory but has become obsolete or worn-out. Ask for such under E.

K. Rotary Funds —

These are self-sustaining funds originally appropriated by the state for carrying on certain work. The initial rotary fund allotments are included under Capital Outlay on the theory that since the fund is always intact no depreciation of capital occurs and the social service rendered is sufficient interest on the investment. Examples:

Blind employment — Commission for the Blind.
Central Warehouse — Board of Administration.
Dental Clinic — Ohio State University.
Millinery work — Wilferforce University.

COMMODITIES ALPHABETICALLY ARRANGED AND MOST USUAL CLASSIFICATIONS INDICATED.

Acids D-8, D-10
Adding Machine E-1
Agricultural Implements... E-3
Alcohol D-3, D-8, D-10
Ammonia, Anhydrous..... D-9
Amusement Paraphernalia. E-6
Angle Iron F-1, F-2
Asbestos F-1, F-2
Asphaltum F-1, F-2
Attachments, Lock & Slug. F-1, F-2
Atomizers E-5
Auger Posts E-8
Automobiles E-7
Awards G-7, H-1
Axes E-3, E-8
Axle Grease D-11, D-12
Axles, Auto F-2
Axles, Wagon F-2
Babbitt Metal F-1, F-2
Badges D-6, H-1
Bags, Paper D-12
Bags, Mail, Money..... E-1
Bags, Laundry, Ice..... E-2
Balls, Base, Billiard, Bowling, Tennis E-6
Balls, Fuller F-1, F-2
Bandage, Muslin D-8
Barrels D-11, E-3, E-8
Bars, Grate F-2
Basins E-2
Basin, Cocks, Stops..... F-1, F-2
Baskets, Bushel E-3, E-8
Baskets, Clothes, Knife.... E-2
Baskets, Laundry E-8
Baskets, Letter E-1
Baskets, Test Tube..... E-5, E-6
Baskets, Waste E-1, E-2, E-6
Batteries, Dry Cell..... D-10, D-12
Bathtubs E-2, J-4, J-5
Bats, Baseball E-6
Bats, Cotton, Upholster.... F-1
Beakers, Graduating E-5, E-6
Bean, Vanilla D-1, D-8
Beaters, Carpet, Egg..... E-2
Bed Pads, Springs, Spreads E-2
Beds E-2
Beef trees E-8
Bee Foundation D-11
Beehives J-4
Bees E-4
Beeswax D-9, D-12
Bellows, Powder E-3, E-8
Bellows, Fire J-5, J-4, E-8, E-2
Bells, Dinner E-2
Bells, Sleigh E-8
Belt Dressing D-12
Belt Lacing D-12, F-2
Belting E-8
Belts, Restraining E-8
Benches, Bread, Hall..... E-2
Benches, Lawn, Machinists' E-8
Bench Racks F-2
Bender, Tire E-8
Bends, Lead F-1, F-2
Benzine D-9
Bibs D-6
Bibs, Hose, Link..... F-1, F-2
Bibles E-6
Billiard Tables E-6
Binders, Loose Leaf..... E-1
Binders, Grain E-3
Binder Twine D-11
Bins, Cake E-2
Bird Seed D-2
Bits E-8
Blackboards E-6
Blacking D-9, F-2
Blankets, Horse E-3, E-8
Blankets, Indestructible ... E-2
Blankbooks D-7
Blank Keys F-1, F-2
Blanks, Looseleaf, Printed. D-7
Bleach D-9
Blocks, Wood, Fuse, Rosette E-6, E-8, F-1, F-2
Blouses D-6
Blowers E-8
Bluing D-9
Boarding Horses G-7
Boards, Bread, Ironing.... E-2

COMMODITIES ALPHABETICALLY ARRANGED AND MOST USUAL CLASSIFICATIONS INDICATED — Continued.

Boards, Print E-8
Boilers, Coffee, Wash..... E-2
Boilers, Steam E-8, J-4, J-5
Boiler Tubes F-2
Bolts F-1, F-2
Bolster Cases D-12
Bolsters, Hair, Feathers... E-2
Blankets, Electric E-5
Bookcases, Racks, Etc..... F-2
Books E-6, J-5
Books, Blank D-7
Books, Prescription D-7
Boots, Rubber D-6
Borax D-9
Bottles, Glass-stoppered ... E-5, E-6
Bottles, Hotwater, Medicine, Nursing E-2, E-5
Boxes, Bread E-2
Boxes, Cheese D-11, E-2
Boxes, Flower E-3, E-8
Boxes, Medicine D-8
Boxes, Pay Envelope..... E-1
Boxes, Spice E-2
Box, Shoeing E-8
Bowls, Chopping, Soup.... E-2
Bowls, Closet E-2, E-8
Bowls, Wash E-2, E-1
Bowling Alleys J-4, J-5
Brackets E-2
Brads F-1, F-2
Braces E-8
Braid, Elastic F-1, F-2
Brakes F-3, E-8, F-1
Brass F-1
Bran D-2
Bric-a-Brac E-2
Brick F-1, F-2
Bridles E-3, E-8
Bridle Bits E-3, E-8
Bronze, Gold, Aluminum.. F-1, F-2
Brooms E-1, E-2
Brooms, Stable E-3, E-8
Broom Corn, Wire, Sticks and Twine..... F-1
Bonds, Premium on..... G-6
Bonnets D-6
Brushes, Bottle E-5, E-6
Brushes, Clothes, Crumb, Grease, Hair E-2
Brushes, Counter, Curry, Carbon, Glue, Kalsomine. E-8
Brushes, Paint, Shoe, Scrubbing, Tooth and Wall E-2
Buckets, Galvanized, Mop.. E-2
Buffet E-2
Bulbs D-7, D-12
Burettes E-2
Burlap D-3, F-1, F-2
Burners, Bunsen E-5, E-6
Burners, Lamp E-2
Burners, Gas F-2
Buttons F-1, F-2
Buttons, Collar D-6
Butts E-3, E-8, F-1 F-2
Cabinets, Bath, Electric.... E-5
Cabinets, Oak E-2
Caddies, Tin E-2
Calico F-1
Calipers E-6, E-8
Cambric F-1
Cameras E-5, E-6
Canopies E-8
Candles D-12
Candle Sticks E-2
Candy D-1, D-10
Cane F-1
Cans, Bread, Coffee, Flour, Etc. E-2
Cans, Fumigating, Douche. E-5
Cans, Garbage E-2
Cans, Oil E-2, E-3, E-8
Cans, Sprinkling E-2, E-3
Cans, Turpentine E-8
Cans, Vegetable E-2, D-12
Canvas E-3, E-8, F-1
Canvas Suits D-6
Caps D-6
Caps, Ice E-5
Capsules D-8
Capture and Return of Escapes G-7
Cards, Admission D-7
Cards, Blank Invitation.... D-10, D-12
Cards, Playing D-10
Carfare G-4
Carpet Paper, Lining..... D-12
Carpet Sweepers E-2
Carpets E-2, E-1
Carriages E-8
Cars, Food E-2

COMMODITIES ALPHABETICALLY ARRANGED AND MOST USUAL CLASSIFICATIONS INDICATED — Continued.

Cars, Operating E-5
Cart, Hand E-3, E-8
Cartridges D-12
Cases, Chemical, Hypo, Medicine, Slide, Surgical. E-5
Cases, Filing, Key, Record Paper E-1
Cases, Show E-8
Caskets E-8, G-7
Casters, Plain F-1, F-2
Castings F-1, F-2
Catheters E-5
Catalogues E-6, E-8
Cattle D-1, E-4
Cells, Dry E-8
Cement F-1, F-2
Cement Roofing F-1, F-2
Centerpieces E-2
Centrifuges E-5
Chains E-3, E-8
Chair Seats F-1, F-2
Chairs, Barber E-8
Chairs, Clinic E-5
Chairs, Desk E-1
Chairs, Dining Room, Invalid, Rocking E-2
Chalk, Carpenter's D-12
Chalk Line E-8
Chambers, China, Tin, Etc. E-2
Chamois Skin D-12
Chapel Service C
Charcoal D-3
Charcoal for Poultry..... D-2
Chartholders E-6
Charts, Recording D-7
Cheese Scoop E-2
Chemicals D-9, 10, 11
Chemical Aluminum F-1, F-2, D-10
Chest, Ice E-2
Chest, Tools E-3, E-8
Chewing Gum D-10
Chickens E-4
Chicken Feed D-2
Chisels E-3, E-8
Chisels, Bone E-5
Chloride of Lime..... D-9
Chloroform D-8
Christmas Trees D-10
Churns E-3
City Directory E-1
Clamps, Artery E-5
Clamps, Furniture E-2
Clay F-1
Cleats D-12, F-1, F-2
Cleaners, Test Tube..... E-5, E-6
Cleaning Carpets G-7
Cleansers D-9
Cleavers E-8
Clippers E-8
Clips, Office D-7
Cloth, Oil E-2
Clothes, Sacks, Hangers... E-2
Cloths, Tray D-12
Clocks E-2
Clothing D-6
Coal D-3
Coils F-1, F-2
Colanders E-2
Collars D-6
Collars, Horse E-3, E-8
Compasses E-1, E-6, E-8
Conductor Pipe F-2
Conduits F-1, F-2
Containers, Acid E-5, E-6
Coolers, Water E-2
Copper F-1, F-2
Cord, Lamp F-1, F-2
Cord, Carpenter's, Sash, Window D-12
Cord, Picture E-2
Cord, Silk F-1, F-2
Corduroy F-1
Corer E-2
Corks D-8, D-10, D-12
Corn, Green D-1
Corn, for Stock..... D-2
Corn Poppers E-2
Corkscrews E-2
Cots E-2
Cots, Finger D-8
Cotton F-1
Cotton, Absorbent D-8
Covering, Pipe F-2, F-1
Covers, Muslin Carpet, Pillow, Piano, Table-pad. E-2
Covers, Horse E-3, E-8
Cradles E-2
Crash F-1
Crayon D-10
Creamometers E-5
Crusher, Stone E-8, J-4
Crowbar E-3, E-8

COMMODITIES ALPHABETICALLY ARRANGED AND MOST USUAL CLASSIFICATIONS INDICATED — Continued.

Croquet Sets E-6
Crocks E-2
Crowfeet F-1
Cruets E-2
Cultivators E-3
Cues, Billiard E-6
Cups, Cases E-2
Cups, Coffee, Egg, Etc..... E-2
Cups, Grease E-8
Cups, Invalid E-5
Curtains E-2
Cushions E-2, E-3
Cushions, Invalid E-5
Cuspidors E-1, E-2
Cutlery E-2
Cutter, Glass, Pipe..... E-8
Cutting Boxes E-3
Cylinder, Carbon Dioxide.. E-5
Dairy Supplies D-11
Dampener, Collar E-8
Demijohns E-5
Denim F-1
Depressor E-5
Daubers, Shoe E-2
Desks E-1, E-2
Device, Truing, Commutator E-8
Dictionaries E-1, E-6
Dies and Taps..... E-8
Digger, Potato E-3
Diplomas D-10
Dirt Beds E-5
Disinfectants D-9
Dispensaries, U. S..... E-6
Discs E-5, E-6
Dishes E-2
Dishes, Evaporating, Screw E-5, E-6
Divans E-2
Doilies E-2
Double trees E-3, E-8
Drayage G-3
Dressers, Plumber's E-8
Drilling F-1
Drills, Grain E-3
Drills, Steam, Twist, Etc.. E-8
Droppers, Medicine E-5
Drums E-6
Drugs D-8
Dump Boards E-3, E-8
Ear Tabs D-6
Educational Pharaphernalia E-6
Eggs, for Hatching..... D-11
Elastic Webb F-1
Electric Batteries E-6, E-8
Electric Fans E-1, E-8
Elbows F-2
Emory Cloth D-12
Engines J-4
Ensilage D-2
Escutcheons E-8
Ether D-8
Extinguishers, Fire E-8, J-4
Express G-3
Excelsior D-12
Eyes, Screw F-1
Faucets F-1, E-8
Fans, Palm Leaf..... E-2
Fans, Electric E-1, E-2
Fencing F-2, J-3
Ferns D-11
Ferrules F-1
Fertilizers D-11
Fibre, Wood F-1
File Cases E-1
Filters E-5, E-6
Filters, Oil E-8
Finish, Wood, Enamel..... F-1
Fire Extinguishers E-8
Firearms E-8
Fittings, Pipe F-1, F-2
Fixtures, Household E-2, J-4
Fixtures, Office E-1
Flanges F-1
Flags, Bunting and Decorating E-6
Flannel F-1
Floats, Cork F-1
Flower Pots E-3
Fly Paper D-12
Fodder D-2
Food D-1
Forge, Blacksmith E-8
Forceps E-5
Forks, Hay E-3
Forks, Stable E-3, E-8
Frames, Hack Saw, Printing, Quilting E-8
Frames, Window, Door.... F-1, F-2
Frostine F-1
Fuel D-3
Fumigators E-5
Funerals, Burials G-7

COMMODITIES ALPHABETICALLY ARRANGED AND MOST USUAL CLASSIFICATIONS INDICATED — Continued.

Funnels E-5, E-6
Funnels, Plumber's E-8
Furnaces E-8
Fuses D-12
Gambles, Hog E-3
Gaskets F-1
Gas D-3
Gasoline D-3
Gauges E-6, E-8
Gauze, Absorbent, Iodoform D-8
Generators J-4, J-5
Gimp F-1, F-2
Gingham F-1, F-2
Glass, Window F-1, F-2
Glasses, Cover E-5
Glasses, Medicine, Watch.. E-5
Glassware E-2, E-6
Globes, Ball, Inner..... E-8
Gloves D-6
Gloves, Rubber D-8
Glue F-1, F-2
Gluten D-2
Graphite D-12
Gravel F-1, F-2
Grave Markers E-8
Graters E-2
Grease, Lubricating D-10, D-12
Grinders, Coffee E-2
Grindstones E-3, E-8
Guards, Lamp E-8
Gymnasium Apparatus E-6
Hair F-1, F-2
Halters E-3, E-8
Hammers, Brick, Claw, Machinist's, Etc. E-8
Hammers, Bone E-5
Hames E-8, E-3
Hammock with Apron..... E-5
Hammocks E-6, E-8
Handles, Boiler F-2
Handles, Saw E-8
Handles, Wood, Tool..... F-2
Handcuffs E-8
Handkerchiefs D-6
Hangers, Shaft E-8
Harness E-3, E-8
Harness Dressing D-9
Harrows E-3
Hasp and Staples..... D-11, F-2
Hatchets E-8
Hay D-2
Hay Fork and Track..... E-3
Hay Racks E-3
Head Leather F-1, F-2
Head, Piston E-8
Heaters, Water J-5, J-4, E-8
Heat D-5
Hinges, Strap F-1, F-2
Hire of Horses..... G-7
Hitching Block E-8
Hose E-3
Hogs E-4
Hog Rings E-3
Holders, Basin, Etc..... E-5
Holders, Pen D-7
Holders, Shade F-1, F-2
Holly D-10
Hones, Razor E-2
Hones, Water E-5
Hooks, Belt E-8
Hooks, Brass F-1
Hooks and Eyes..... F-1
Hooks and Rollers..... E-8
Hooks, Scaffold E-8
Horses E-4
Horse Shoeing G-7
Horse Shoes E-8
Horse Shoe Nails, Calks.. D-12
Hose, Fire E-8
Hose, Garden E-3, E-8
Hose Racks E-8
Hot Plates E-2
Hydrometer E-5
Ice D-12
Ice Boxes E-8
Ice Cream Freezers..... E-8
Ice Making Machine..... J-4, J-5
Incandescent Bulbs D-12
Incubators, Chicken E-3, J-4
Incubators, Bacteriological. E-5
Ink, Writing D-7
Ink, Indelible D-7, D-9
Ink, Printer's..... F-1
Insecticide D-9, D-11
Inspection Fees C
Instruments, Dental, Hospital, Optical, Veterinary. E-5
Insulators, Glass F-1, F-2
Iron, Bar D-11, D-12, E-6, E-8

COMMODITIES ALPHABETICALLY ARRANGED AND MOST USUAL CLASSIFICATIONS INDICATED — Continued.

Irons, Flat E-2
Irons, Soldering E-8
Iron, Galvanized D-12, F-1
Iron, Structural F-1, F-2
Jacks, Level, Screw, Wagon, Etc. E-8
Janitorial Service ..... G-7, C
Jars, Stone, Slop, Etc..... E-2
Joints, Insulator F-1
Journals, Medical D-8
Jugs E-2
Kalsomine F-2
Kettles E-2, E-8
Kettle Ears F-2
Keys E-8
Kicking Straps E-8
Knives, Butchering E-3, E-8
Knives, Draw, Farrier..... E-8
Knobs, Porcelain F-2
Lactometer E-5
Ladders E-3, E-8
Lamps, Alcohol E-2
Lamps, Carriage E-3, E-8
Lamps, Electric E-1, E-2
Lamps, Lighting Grounds.. E-8
Land J-1
Land, Rent of..... G-5
Lanterns E-8
Latches F-1, F-2
Lath F-1, F-2
Lathe E-8, J-4
Laundry Work done outside G-7
Laundry Nets E-8
Lead, Caulking F-2
Lead, White F-1, F-2
Leader Films D-12
Leather, Upholster, Shoe.. F-1, F-2
Letter Presses, Copying Devices and Stands..... E-1
Library Books E-6
Light D-5
Lime, Building F-1
Lime for Water Softening. D-12
Lime for Disinfecting..... D-9
Lime for Fertilizing..... D-11
Linen, Table E-2, F-1
Linoleum E-2, E-1
Liquor D-8
Locks E-1, E-2, E-3, E-8
Livestock E-4
Looms E-8
Lumber F-1, F-2
Lye D-9
Machine, Beading E-8
Machine, Body Ironing, Bone Grinding E-8
Machine, Boring, Burring, Car, Double Seaming, Folding Bar, Grooving, Etc. E-8, J-4, J-5
Machine, Corn-Shelling.... E-8, E-3
Machinery E-8
Mangles E-8, J-4
Mangle, Duck E-8
Mantles, Gas D-12
Mask, Catchers E-6
Matches D-12
Matting E-2
Mattresses E-2
Mattocks E-3, E-8
Measures, Copper E-5, E-6
Measures, Milk E-2, E-3
Meal, Emery D-12
Medical Supplies D-8
Medical Cases E-5
Medicines D-8
Mica D-12
Microscopes E-5, E-6
Mixer, Concrete J-4, J-5
Moulds, Bread E-2
Mops E-2
Mortar and Pestle..... E-5
Mosquito Netting D-12
Moss F-1, F-2
Motors J-4, J-5
Moth Balls D-12
Molds, Industrial E-8
Mouse Traps E-8
Mowers E-3
Mucilage D-7, F-1
Mud Boats E-8
Mugs, Shaving E-2
Mules E-4
Music Books E-6
Music, Sheet D-10
Musical Instruments E-6
Muslin F-1, F-2
Nails D-12, F-1, F-2
Nail Pullers E-8
Napkins E-2

COMMODITIES ALPHABETICALLY ARRANGED AND MOST USUAL CLASSIFICATIONS INDICATED — Continued.

Needles D-12
Nest Eggs E-3
Nets, Horse E-3, E-8
Nippers E-8
Non-Support, Payment for. H-2
Nozzle, Hose E-9
Nuts, Metal F-1
Nuts D-1
Oakum D-12
Oats D-2
Oil, Banana F-1
Oil, Coal D-3
Oil, Linseed, Paraffin..... F-1, F-2
Oilcloth E-2
Organs E-6
Organ, Pipe J-4, J-5
Ovens J-4, E-2, J-5
Oyster Shells D-2
Packing Composition D-12
Pads, Desk D-7
Pads, Harness E-3, E-8
Pads, Laundry D-9
Paints F-1, F-2
Palms, ... D-11, E-2
Pans, Baking, Etc..... E-2
Pans, Bed E-5
Paper, Building F-1, F-2
Paper, Litmus D-8, D-10
Paper, Roofing F-1, F-2
Paper, Tissue D-12
Paper to be printed..... F-1
Paper, Toilet, Wrapping... D-12
Paper, Writing, Note..... D-7
Paper, Ward Notes..... D-8
Paper, Sacks D-12
Paraffin D-12, F-1
Parasols E-2
Paste, Library D-7
Pegs, Husking E-3
Pens, School, Office, Etc... D-7
Pens, Marking E-8
Pencils D-7
Periodicals D-7
Phaetons E-8, J-4, J-5
Photograph Chemicals and Supplies D-10, D-12
Photographs G-7
Pianos J-4
Piano Stools E-2
Piano Tuning G-7
Picks E-3, E-8
Picks, Tooth D-12
Pictures E-2
Picture Frames E-2
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